



# STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**

Paralegal IV – Bankruptcy

**Job Code Title**

Paralegal Legal Assistant IV

**Pay Band**

05

**Job Code Number**

232115

**Director's Office**

Legal Services Office  
Litigation Unit

**Fair Labor Standards Act**

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Legal Services Office provides complete legal services to all divisions and the director's Office, representing the department and the State of Montana before administrative boards and in state and federal courts in all litigation involving Montana taxes and liquor laws. The office also handles all administrative rule, disclosure, and dispute resolution matters for the department. The Legal Services Office is comprised of the Litigation Unit, the Regulatory Unit, and the Office of Dispute Resolution.

**Job Responsibilities**

The Bankruptcy Paralegal provides independent paralegal work involving bankruptcy filings, representing the agency at hearings, and researching debtor information. The incumbent participates in legal proceedings as member of a team that may consist of attorneys and other paralegals, expert witnesses, and clients. The position reports to the Litigation Unit Management Officer and does not supervise other staff.

**• Bankruptcy Investigations 60%**

1. Investigates bankruptcy filings to determine if the entity owes taxes to Montana using knowledge of U.S. Bankruptcy Code and database research methods.
2. Reviews incoming case information to prioritize workload and ensure time constraints are met daily. Reads legal documents to determine deadlines and ensure the department responds within the time frame specified.
3. Reviews bankruptcy claims to determine if the department is a party by conducting computer research to determine if there is a tax debt owed. This research involves multiple databases and may require cross-referencing information obtained from sources outside of the department to locate records of unreported income subject to taxation as well as working extensively in the department's integrated tax system (GenTax) on bankruptcy accounts.
4. Determines the classification of the debt status such as secured, priority, or non-priority. Prepares the appropriate claim based on information such as the bankruptcy code, when the return was due, and if there are assets to attach.

5. Works with the attorney to determine the approach to collection efforts and how to present information on the state's claim at hearing or examination. Analyzes information and prepares spreadsheets to detail amounts owed (taxes, penalties, fees) and assets.
  6. Prepares and files proofs of claim with the court to detail the debt owed to the state. Determines the amount owed and completes the form. As information changes, prepares amended claims or withdrawals. Prepares and files the appropriate documents electronically in the United States Bankruptcy Court's Pacer system.
  7. Reviews schedules and plans filed by debtors to ensure assets are accurately reported by investigating assets through the Internet, the Secretary of State's office, and other sources. Looks for signs of hidden assets or deliberate attempts to avoid taxes. Maintains bankruptcy files and dockets as necessary in Amicus
  8. Prepares the bankruptcy files electronically in the legal case management system and in hard file for submission to the department's bankruptcy agent for approval and signature.
  9. Investigates and sets up cases per the bankruptcy trustee's request for refund turnovers. Includes preparing and approving refunds to be sent to the trustee on behalf of the bankruptcy estate.
- **Hearings and Examinations 15%**
    1. Prepares for and attends hearings and examinations either independently or to assist an attorney.
    2. Drafts legal pleadings, reports, correspondence, and other documents for bankruptcy hearings or examinations. Ensures that documents comply with formatting and style requirements and that filing deadlines are met.
    3. Drafts discovery documents such as interrogatories and requests for production. Determines relevant information necessary to establish key facts and the questions that will obtain these facts from the debtor. Responds to discovery requests by gathering requested documents and identifying factual information from the case to provide knowledgeable and accurate responses. Confidential work product must be distinguished from discoverable information.
    4. Prepares exhibits and other documents for bankruptcy hearings. Evaluates the adequacy of the case file documentation, organizes the products of discovery, evaluates the impact on the agency's position, and compiles the information into trial notebooks. May consult with the attorney to determine whether the actions taken are defensible and warrant further action through the legal process.
    5. Prepares witnesses for hearing by going over exhibits and potential questions. This includes being called as a witness in bankruptcy proceedings for the department and bankruptcy trustees.
    6. Attends debtor examinations as a member of the bankruptcy legal team. Often attends debtor examinations independently to question debtors regarding tax obligations and assets using knowledge of examination proceedings and results of research into debtor's assets.
    7. Works with the attorney in preparing a legal strategy for the case. Analyzes the case and discusses legal concerns and possible approaches with the attorney such as settlement, request for summary judgment, or further pursuit of the case through the judicial process.
  - **Administrative Responsibilities 20%**
    1. Prepares department stipulations by adhering to the proper terminology established by the agency for settlement of bankruptcy matters.
    2. Conducts bankruptcy training for other department staff as required
    3. Researches all discharges and dismissals and determines the collection status of any remaining debt. Advises department personnel when bankruptcy matter is concluded and the appropriate action to be taken regarding any remaining debt. Determines if the debt should be taken out of bankruptcy and assigned to a collector or if it will be written off.
    4. Directs the application of bankruptcy payments as they apply to claims filed with the various bankruptcy courts.

- **Other Duties as Assigned 5%**

1. Performs other duties as assigned by the supervisor.

### **Job Requirements**

To perform successfully as a bankruptcy paralegal, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; accountability; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal and interpersonal communication; customer service; conflict resolution; research; compiling, analyzing, and organizing data from multiple sources; understanding written information; following written and oral directions and instructions; and word processing, spreadsheet, database, and specialized legal software applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of federal and Montana Rules of Civil Procedure, administrative and court rules, and local or federal bankruptcy rules; legal and technical research using a wide range of databases; administrative and court rules, procedures, and operations; and codes for the federal, state, and administrative court systems.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a two-year degree in paralegal studies and three years of job-related work experience.
  - Work experience should be made up of bankruptcy law.
  - Experience in GenTax and experience or training in database searches desirable.
  - Other combinations of education and experience will be evaluated on an individual basis.

### **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

### **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Work hours may exceed 40 hours per week.

from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

**Special requirements**

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: C.A. Daw, Chief Legal Counsel Date: August 2010

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name (print): \_\_\_\_\_